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IN THE UNITED STATES BANKRUPTCY COURT FOR THE SOUTHERN DISTRICT OF MISSISSIPPI

IN RE: WAREHOUSE 86, LLC

5 River Bend Place, Ste D

Flowood, MS 39232

CASE NO. 08-03423-EE

CHAPTER 11

ENTRY OF APPEARANCE

COMES NOW, the Mississippi State Tax Commission (Tax Commission), by and

through counsel, and enters its appearance in the above entitled proceeding. Pursuant to

Bankruptcy Rules 2002 and 9007, the Tax Commission requests that all notices given or required

to be given in this case, and all papers served or required to be served in this case, be given to

and served upon the undersigned at the office address and telephone number set forth below.

The foregoing demand includes not only the notices and papers referred to in the Rules

specified above but also includes, without limitation, orders and notices of any applications,

motions, petitions, pleadings, complaints, or demands which affect the Debtor or property of the

Debtor.

RESPECTFULLY SUBMITTED, THIS the 21st day of November, 2008.

MISSISSIPPI STATE TAX COMMISSION

BY: /s/ Heather S. Deaton

Heather S. Deaton (MSB #100417)

Mississippi State Tax Commission

P.O. Box 22828

Jackson, MS 39225

Telephone: (601) 923-7412 Facsimile: (601) 923-7423

CERTIFICATE OF SERVICE

I, Heather S. Deaton, attorney for the Mississippi State Tax Commission, hereby certify that I have this day electronically submitted a true and correct copy of the foregoing Entry of Appearance to: Hon. R. Michael Bolen, Office of the United States Trustee,

USTPRegion05.JA.ECF@usdoj.gov, Richard A. Montague, Jr., rmontague@wellsmoore.com,

John A. Crawford, Jr., jack.crawford@butlersnow.com, Stephen W. Rosenblatt,

Steve.Rosenblatt@butlersnow.com; and hereby certify that I have mailed by United States Postal

Service the document to the following non-ECF participants: NONE.

THIS the 21st day of November, 2008.

/s/ Heather S. Deaton